

Reclamation Manual

Directives and Standards

Working Capital Fund (WCF) Codes			
FUND CODE	ACTIVITY	R/ B Footnote on page 2	DESCRIPTION
K12	Indirect Costs	R	Indirect costs not directly charged to a project or beneficiary. Costs are charged through an indirect cost recovery rate applied to each dollar of direct labor, and are established for each office.
K13	Minicomputer Systems Fund	R	Computer systems for central computer capability.
K14	Transportation Vehicles	R	Transportation vehicles for use by Bureau of Reclamation personnel.
K17	Aircraft Operations	R	Operation and maintenance (O&M) costs of aircraft used by regional personnel.
K18	Drill Operations	R	Costs of drill crews and drilling equipment.
K19	Centralized Finance	B	Reclamation-wide financial management and accounting services including policy, systems support, fund control, property reconciliation, and cost accounting.
K21	Soil & Water Quality Laboratories	R	Centralized soil and water quality analysis facilities for projects and studies in regional offices.
K25	Materials Laboratory	R	Concrete testing and analysis laboratory.
K27	Geographic Information System (GIS)	B	GIS hardware and software designed to collect, manage, and analyze spatially referenced data. May include related labor and travel costs.
K33	Automated Data Processing (ADP) Capital Investment	R	Central management of larger general purpose information resources capital investments. Also, centralized source of financing for major information resources.
K34	Underwater Inspection Team	R	Operation of regional underwater inspection teams that perform Review of O&M inspections, Safety of Dams (SOD) (Safety Evaluation of Existing Dams (SEED) and SOD) inspections, design data collection, and construction inspections and documentation.
K35	Construction Office	R	Distribution of administrative costs for construction offices which service various construction projects, for Reclamation O&M and other agencies.
K36	Accessibility Data Management System (ADMS)	B	O&M and cost recovery of the government-wide database for evaluating and tracking the accessibility of Government programs, policies, and facilities. Mandated by the Rehabilitation Act of 1973.
K37	Heavy and Mobile Equipment	R	Heavy and mobile equipment used on Reclamation projects and force account work.

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K38	Radio VHS System	R	Radio equipment system consisting of receivers, transmitters, duplexers, etc., possibly joint-use, supporting National Telecommunications and Information Administration (NTIA) mandates.
K40	Photogrammetry and Surveys	R	Photogrammetric services including topography, planimetry, generating data for pay quantities, and digital elevation models and digital terrain models, surveys for structural behavior measurements, and photo control for photogrammetry operation using conventional survey equipment as well as global positioning equipment.
K47	Denver Common Activities	R	Common services such as personnel and facilities management for Commissioner's Office-Denver organizations.
K49	Business Analysis Division	B	Reclamation-wide accounting services and related functions: WCF policy, reporting standard general ledger, budget execution.
K50	Bank Card Interface Default	B	Flow-through account for bank card charges
K63	Financial Business Management System (FBMS)	B	Costs incurred by Reclamation to support the Department-wide implementation of the new automated FBMS system
K65	Information Resource Service Operating Fund	B	Support for servers and infrastructure hosting Reclamation application development and production application support; infrastructure technical support; and support for development, deployment and support of enterprise-wide information products.
K66	Information Technology (IT) Investment Fund	B	Infrastructure capital investments and corporate applications in IT approved by the Chief Financial Officer's Council.
K76	Competitive Sourcing Inventory and Studies	B	This Activity was established to collect Reclamation's Competitive Sourcing costs that are incurred as the result of implementing inventory and study requirements dictated by Office of Management and Budget Circular A-76 – <i>Performance of Commercial Activities</i> .
K88	Technical Service Center	R	Engineering and technical support for Reclamation offices.
K90	Leave Account	R	Funding for costs of actual leave taken. Fund is credited with a leave additive charged to employee salaries and expensed when leave is taken.

As of September 30, 2001, activities include secondary fund code breakouts for costing, i.e., K*2 (K12), K*4 (K14), K4* (K40), etc. where * = an alpha character designation to indicate area offices.

NOTES:

3rd column,
R = Regional;
B = Reclamation-wide

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FUND CODE	INACTIVE WCF FUND CODES ACTIVITY
K10	Central Computer Site
K11	Centralized Payroll
K15	Capitalized Movable Property (K12)
K16	Comprehensive Construction Training
K20	PAY/PERS
K22	Data Communications
K23	Computer Aided Drafting & Design
K24	Cooperative Administrative Support Unit
K26	Advanced Decisions Support System
K28	Hydrographic Survey Equipment
K29	Personal Computer Lab
K30	Training Aid for Dam Safety
K31	ADP Software Applications
K32	Administrative Service Center Computer Operations
K41	Administrative Service Center
K48	Interagency Human Resources Center
K51	Washington Office Sale of Loan Assets